



3013 (02-09-04)

ANNUAL REPORT

OF

Name: RACINE WATER UTILITY

Principal Office: 800 CENTER ST RM 227
RACINE, WI 53403-1481

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RACINE WATER UTILITY**Utility Address:** 800 CENTER ST RM 227
RACINE, WI 53403-1481**When was utility organized?** 4/29/1886**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR THOMAS H WHITE**Title:** GENERAL MANAGER**Office Address:**800 CENTER ST RM 227
RACINE, WI 53403-1481**Telephone:** (414) 636 - 9430**Fax Number:** (414) 636 - 3933**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: BOTSFORD, LESLIE & HAMILTON, LTD**Title:****Office Address:** BOTSFORD, LESLIE & HAMILTON, LTD
840 LAKE AVE
RACINE, WI 53403**Telephone:** (414) 637 - 9766**Fax Number:** (414) 637 - 3055**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: BOTSFORD, LESLIE & HAMILTON, LTD**Title:****Office Address:** BOTSFORD, LESLIE & HAMILTON, LTD
840 LAKE AVE
RACINE, WI 53403**Telephone:** (414) 637 - 9766**Fax Number:** (414) 637 - 3055**E-mail Address:****Date of most recent audit report:** 4/1/1998**Period covered by most recent audit:** JANUARY 1 THRU DECEMBER 31, 1997

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: JEFFREY S NEUBAUER**Title:** PRESIDENT**Office Address:**800 CENTER ST RM 227
RACINE, WI 53404-1481**Telephone:** (414) 636 - 9181**Fax Number:** (414) 636 - 3933**E-mail Address:**

Name: RICHARD E F HOLDRUP**Title:** SECRETARY**Office Address:**800 CENTER ST RM 227
RACINE, WI 53403-1481**Telephone:** (414) 636 - 9181**Fax Number:** (414) 636 - 3933**E-mail Address:**

Name: RONALD D HART**Title:** VICE-PRESIDENT**Office Address:**800 CENTER ST RM 227
RACINE, WI 53403-1481**Telephone:** (414) 636 - 9181**Fax Number:** (414) 636 - 3933**E-mail Address:**

Name: THOMAS H WHITE**Title:** GENERAL MANAGER**Office Address:**800 CENTER ST RM 227
RACINE, WI 53403-1481**Telephone:** (414) 636 - 9430**Fax Number:** (414) 636 - 3933**E-mail Address:**

Name of utility commission/committee: BOARD OF WATER WORKS COMMISSIONERS

Names of members of utility commission/committee:MR ROBERT J BUSS, CITIZEN
MS LORNA J GEORGE, ALDERMAN
MR RONALD D HART, ALDERMAN
MR RICHARD E F HOLDRUP, CITIZEN
MR JOHN W KELLOGG, CITIZEN
MR JEFFREY S NEUBAUER, CITIZEN

IDENTIFICATION AND OWNERSHIP

Is sewer service rendered by the utility?

Names of persons rendering the utility:
If "yes," has the municipality by ordinance combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes? NO

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	10,458,256	9,647,280	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	5,224,660	5,559,348	2
Depreciation Expense (403)	1,005,399	933,722	3
Amortization Expense (404-407)	0		4
Taxes (408)	1,238,512	1,212,518	5
Total Operating Expenses	7,468,571	7,705,588	
Net Operating Income	2,989,685	1,941,692	
Income from Utility Plant Leased to Others (412-413)	0		6
Utility Operating Income	2,989,685	1,941,692	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0		9
Interest and Dividend Income (419)	731,445	696,255	10
Miscellaneous Nonoperating Income (421)	0	8,077	11
Total Other Income	731,445	704,332	
Total Income	3,721,130	2,646,024	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0		12
Other Income Deductions (426)	0		13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	3,721,130	2,646,024	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,171,877	878,331	14
Amortization of Debt Discount and Expense (428)	85,470	48,867	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0		17
Other Interest Expense (431)	0		18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	1,257,347	927,198	
Net Income	2,463,783	1,718,826	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	25,273,717	23,714,891	20
Balance Transferred from Income (433)	2,463,783	1,718,826	21
Miscellaneous Credits to Surplus (434)	0		22
Miscellaneous Debits to Surplus--Debit (435)	0		23
Appropriations of Surplus--Debit (436)	0		24
Appropriations of Income to Municipal Funds--Debit (439)	160,000	160,000	25
Total Unappropriated Earned Surplus End of Year (216)	27,577,500	25,273,717	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest Earned from Investments	731,445	5
Total (Acct. 419):	731,445	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
Appropriation of Income by Municipality	160,000	12
Total (Acct. 439)--Debit:	160,000	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	10,458,256	0	0	0	10,458,256	1
Less: interdepartmental sales	0		0		0	2
Less: interdepartmental rents	0	0			0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
.						
Revenues subject to Wisconsin Remainder Assessment	10,458,256	0	0	0	10,458,256	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	2,063,518		2,063,518	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	113,172		113,172	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	207,739		207,739	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant	1,728		1,728	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts	83,268		83,268	19
Total Payroll	2,469,425	0	2,469,425	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	69,048,156	61,376,269	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	13,867,905	13,072,928	2
Net Utility Plant	55,180,251	48,303,341	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	55,180,251	48,303,341	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0		7
Other Investments (124)	0		8
Special Funds (125-128)	1,512,853	1,619,905	9
Total Other Property and Investments	1,512,853	1,619,905	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	281,458	51,911	10
Special Deposits (132-134)	0		11
Working Funds (135)	2,150	2,150	12
Temporary Cash Investments (136)	9,565,289	15,194,655	13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	1,103,446	1,173,042	15
Other Accounts Receivable (143)	356,155	8,115	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	5,000	5,000	17
Receivables from Municipality (145)	1,039,800	878,269	18
Materials and Supplies (151-163)	210,660	225,120	19
Prepayments (165)	11,803	13,972	20
Interest and Dividends Receivable (171)	38,446	228,597	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	12,604,207	17,770,831	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	297,489	382,959	24
Other Deferred Debits (182-186)	0		25
Total Deferred Debits	297,489	382,959	
Total Assets and Other Debits	69,594,800	68,077,036	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	27,577,500	25,273,717	28
Total Proprietary Capital	27,577,500	25,273,717	
LONG-TERM DEBT			
Bonds (221-222)	21,800,000	22,150,000	29
Advances from Municipality (223)	0		30
Other Long-Term Debt (224)	0		31
Total Long-Term Debt	21,800,000	22,150,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0		32
Accounts Payable (232)	1,387,852	2,522,368	33
Payables to Municipality (233)	0		34
Customer Deposits (235)			35
Taxes Accrued (236)	1,075,080	1,048,239	36
Interest Accrued (237)	385,894	464,241	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	405	428	40
Miscellaneous Current and Accrued Liabilities (242)	104,944	264,270	41
Total Current and Accrued Liabilities	2,954,175	4,299,546	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	0		44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	30,175	30,175	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	30,175	30,175	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	17,232,950	16,323,598	49
Total Liabilities and Other Credits	69,594,800	68,077,036	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	58,057,165	0	0	0	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	10,990,991				7
Total Utility Plant	69,048,156	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	13,867,905	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	13,867,905	0	0	0	
Net Utility Plant	55,180,251	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	13,072,927				13,072,927	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	1,005,399				1,005,399	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	44,992				44,992	6
Accruals charged other						7
accounts (specify):						8
Power Operated & Trans. Equipme	102,226				102,226	9
Salvage	173,781				173,781	10
Other credits (specify):						11
					0	12
Total credits	1,326,398	0	0	0	1,326,398	13
Debits during year						14
Book cost of plant retired	529,692				529,692	15
Cost of removal	1,728				1,728	16
Other debits (specify):						17
					0	18
Total debits	531,420	0	0	0	531,420	19
Balance End of Year	13,867,905	0	0	0	13,867,905	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
Other (specify):				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				0	3
Net Nonutility Property	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	5,000	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>5,000</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	210,660	225,120	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
Total Materials and Supplies	<u>210,660</u>	<u>225,120</u>	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
Waterworks Revenue Bonds - 1989	6,055	428	70,644	1
Waterworks Revenue Bonds - 1993	4,510	428	52,495	2
Waterworks Revenue Bonds - 1995	7,318	428	129,292	3
Waterworks Revenue Bonds - 1996	67,587	428	45,058	4
Total			297,489	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)
Balance first of year	1
Changes during year (explain):	2
Balance end of year	0

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Waterworks Revenue Bonds - 1989	11/01/1989	09/01/2009	7.00%	2,550,000	1
Waterworks Revenue Bonds - 1993	05/01/1993	09/01/2009	5.00%	1,875,000	2
Waterworks Revenue Bonds - 1995	02/01/1995	09/01/2015	6.00%	4,875,000	3
Waterworks Revenue Bonds - 1996	07/15/1996	09/01/1998	5.00%	12,500,000	4
Total Bonds (Account 221):				21,800,000	
Total Reacquired Bonds (Account 222)				0	5

Net amount of bonds outstanding December 31: 21,800,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,048,239	1
Accruals:		
Charged water department expense	1,238,512	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
Property Tax Equivalent on Shared Meters w/Sewer Utility	29,366	5
Total Accruals and other credits	1,267,878	
Taxes paid during year:		
County, state and local taxes	1,048,239	6
Social Security taxes	178,688	7
PSC Remainder Assessment	14,110	8
Other (explain):		
NONE		9
Total payments and other debits	1,241,037	
Balance end of year	1,075,080	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATERWORKS REV. BONDS-1989	64,075	189,430	192,225	61,280	1
WATERWORKS REV. BONDS-1993	35,255	104,130	105,764	33,621	2
WATERWORKS REV. BONDS-1995	105,953	315,400	317,860	103,493	3
WATERWORKS REV. BONDS-1996	258,958	562,917	634,375	187,500	4
Subtotal	464,241	1,171,877	1,250,224	385,894	
Advances from Municipality (223)					
NONE				0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE				0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	7
Subtotal	0	0	0	0	
Total	464,241	1,171,877	1,250,224	385,894	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	16,323,598					16,323,598	1
Add credits during year:							
For Services	41,483					41,483	2
For Mains	868,640					868,640	3
Other (specify):							
Assessments Received (South Lawn Trust)	229					229	4
Deduct charges (specify):							
Assessments Canceled (Special Asses.)	1,000					1,000	5
Balance End of Year	17,232,950	0	0	0	0	17,232,950	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	649,946					649,946	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
Bond Redemption Funds	1,512,853	3
Total (Acct. 125):	1,512,853	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1,103,446	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	1,103,446	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	349,389	14
Other (specify):		
Misc. City of Racine	6,766	15
Total (Acct. 143):	356,155	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
Municipality Fire Protection	1,039,800	16
Total (Acct. 145):	1,039,800	
Prepayments (165):		
Prepaid Office Expense	11,803	17
Total (Acct. 165):	11,803	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
NONE		24
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	56,983,397	0	0	0	56,983,397	1
Materials and Supplies	217,890	0	0	0	217,890	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	13,470,416	0	0	0	13,470,416	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	16,778,274	0	0	0	16,778,274	6
Other (specify):						
NONE					0	7
Average Net Rate Base	26,952,597	0	0	0	26,952,597	
Net Operating Income	2,989,685	0	0	0	2,989,685	8
Net Operating Income as a percent of						
Average Net Rate Base	11.09%	N/A	N/A	N/A	11.09%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	26,425,608	3
Other (Specify):		
NONE	0	4
Total Average Proprietary Capital	26,425,608	
Net Income		
Net Income	2,463,783	5
Percent Return on Proprietary Capital	9.32%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

October 28, 1998

Mr. Thomas H. White, General Manager
Racine Water Works Commission
100 Hubbard Street
Racine, WI 53402-4955

Re: 1997 Analytical Review File DWCCA-4900-RL

Dear Mr. White:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

By letter order dated August 6, 1996, the depreciation rate for Account 332, Water Treatment Equipment, was changed from 2.86 percent to 2.50 percent, effective January 1, 1997. The 2.50 percent rate is based upon service life of 40 years and no net salvage. On page W-10, line 17, column C, the depreciation rate used for Account 332 in 1997 is reported as 2.86 percent. Please confirm that beginning in 1998 a depreciation rate of 2.50 percent will be used for Account 332, Water Treatment Equipment.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Roselee Losenegger
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

RL:tlk:w:\compl\roselee\4900 Racine

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	10,223,114	1
Total Sales of Water	10,223,114	
Other Operating Revenues		
Forfeited Discounts (470)	158,317	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	1,282	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	75,543	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	235,142	
Total Operating Revenues	10,458,256	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	0	8
Pumping Expenses (620-633)	823,517	9
Water Treatment Expenses (640-652)	1,376,619	10
Transmission and Distribution Expenses (660-678)	1,385,317	11
Customer Accounts Expenses (901-905)	201,551	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	1,437,656	14
Total Operation and Maintenance Expenses	5,224,660	
Other Operating Expenses		
Depreciation Expense (403)	1,005,399	15
Amortization Expense (404-407)		16
Taxes (408)	1,238,512	17
Total Other Operating Expenses	2,243,911	
Total Operating Expenses	7,468,571	
NET OPERATING INCOME	2,989,685	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	70	5,481	6,617	2
Industrial				3
Total Unmetered Sales to General Customers (460)	70	5,481	6,617	
Metered Sales to General Customers (461)				
Residential	26,952	2,099,063	3,650,818	4
Commercial	2,855	959,003	1,304,011	5
Industrial	334	3,531,921	3,226,855	6
Total Metered Sales to General Customers (461)	30,141	6,589,987	8,181,684	
Private Fire Protection Service (462)	291		105,614	7
Public Fire Protection Service (463)	4		1,099,900	8
Other Sales to Public Authorities (464)	126	262,431	251,186	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	13	625,390	578,113	11
Interdepartmental Sales (467)				12
Total Sales of Water	30,645	7,483,289	10,223,114	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
CALEDONIA UTILITY DISTRICT #1	Rapids & Greenbay; 3Mile & Douglas	79,823	76,011	1
NORTH PARK SANITATION DISTRICT	3Mi & Douglas; Charles; N Main	362,025	331,966	2
STURTEVANT WATER UTILITY	CTH "H" & STH "20"	183,542	170,136	3
Total		625,390	578,113	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	1,099,900	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	1,099,900	
Forfeited Discounts (470):		
Customer late payment charges	158,317	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	158,317	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
Land Rental to Racine Yacht Club	1,282	8
Total Rents from Water Property (472)	1,282	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	75,543	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	75,543	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)		10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	0	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	41,961	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	388,613	17
Pumping Labor and Expenses (624)	186,122	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	48,075	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	45,138	22
Maintenance of Structures and Improvements (631)	9,380	23
Maintenance of Power Production Equipment (632)	2,257	24
Maintenance of Pumping Equipment (633)	101,971	25
Total Pumping Expenses	823,517	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	40,511	26
Chemicals (641)	228,586	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	831,255	28
Miscellaneous Expenses (643)	74,104	29
Rents (644)		30
Maintenance Supervision and Engineering (650)	45,138	31
Maintenance of Structures and Improvements (651)	27,548	32
Maintenance of Water Treatment Equipment (652)	129,477	33
Total Water Treatment Expenses	1,376,619	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	140,164	34
Storage Facilities Expenses (661)	23,857	35
Transmission and Distribution Lines Expenses (662)	180	36
Meter Expenses (663)	86,055	37
Customer Installations Expenses (664)	52,857	38
Miscellaneous Expenses (665)	51,142	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	111,500	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	8,785	43
Maintenance of Transmission and Distribution Mains (673)	572,206	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	248,133	46
Maintenance of Meters (676)	40,008	47
Maintenance of Hydrants (677)	50,430	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	1,385,317	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)		50
Meter Reading Labor (902)	59,822	51
Customer Records and Collection Expenses (903)	128,130	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	13,599	54
Total Customer Accounts Expenses	201,551	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	177,835	56
Office Supplies and Expenses (921)	5,196	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	131,079	59
Property Insurance (924)	13,560	60
Injuries and Damages (925)	102,915	61
Employee Pensions and Benefits (926)	806,057	62
Regulatory Commission Expenses (928)	1,678	63
Duplicate Charges--Credit (929)	23,735	64
Miscellaneous General Expenses (930)	29,754	65
Rents (931)	17,455	66
Maintenance of General Plant (932)	175,862	67
Total Administrative and General Expenses	1,437,656	
Total Operation and Maintenance Expenses	5,224,660	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		1,075,080	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		29,366	2
Net property tax equivalent		1,045,714	
Social Security		178,688	3
PSC Remainder Assessment		14,110	4
Other (specify): NONE			5
Total tax expense		1,238,512	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Racine				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202100				3
County tax rate	mills		4.078000				4
Local tax rate	mills		14.741100				5
School tax rate	mills		9.651800				6
Voc. school tax rate	mills		1.582000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.255000				10
Less: state credit	mills		1.994900				11
Net tax rate	mills		28.260100				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		14.741100				14
Combined School Tax Rate	mills		11.233800				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		25.974900				17
Total Tax Rate	mills		30.255000				18
Ratio of Local and School Tax to Total	dec.		0.858532				19
Total tax net of state credit	mills		28.260100				20
Net Local and School Tax Rate	mills		24.262214				21
Utility Plant, Jan. 1	\$	61,376,269	61,376,269				22
Materials & Supplies	\$	225,120	225,120				23
Subtotal	\$	61,601,389	61,601,389				24
Less: Plant Outside Limits	\$	17,279,914	17,279,914				25
Taxable Assets	\$	44,321,475	44,321,475				26
Assessment Ratio	dec.		0.988680				27
Assessed Value	\$	43,819,756	43,819,756				28
Net Local & School Rate	mills		24.262214				29
Tax Equiv. Computed for Current Year	\$	1,063,164	1,063,164				30
Tax Equivalent per 1994 PSC Report	\$	1,075,080					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	1,075,080					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
Total Intangible Plant	0	0	
 SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)	2,408,652	110,725	7
Wells and Springs (314)			8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	36,217		10
Other Water Source Plant (317)			11
Total Source of Supply Plant	2,444,869	110,725	
 PUMPING PLANT			
Land and Land Rights (320)			12
Structures and Improvements (321)	875,497		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	595,163	35,000	15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	3,516,418		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)			20
Total Pumping Plant	4,987,078	35,000	
 WATER TREATMENT PLANT			
Land and Land Rights (330)	97,359		21
Structures and Improvements (331)	3,902,905	38,082	22
Water Treatment Equipment (332)	4,589,055	54,296	23
Total Water Treatment Plant	8,589,319	92,378	
 TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	17,115		24
Structures and Improvements (341)			25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			2,519,377	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			36,217	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	2,555,594	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			875,497	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			630,163	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			3,516,418	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	5,022,078	
WATER TREATMENT PLANT				
Land and Land Rights (330)			97,359	21
Structures and Improvements (331)			3,940,987	22
Water Treatment Equipment (332)			4,643,351	23
Total Water Treatment Plant	0	0	8,681,697	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			17,115	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,904,700		26
Transmission and Distribution Mains (343)	28,396,517	1,426,781	27
Fire Mains (344)			28
Services (345)	1,644,945	56,755	29
Meters (346)	2,456,950	306,179	30
Hydrants (348)	2,007,267	161,213	31
Other Transmission and Distribution Plant (349)			32
Total Transmission and Distribution Plant	36,427,494	1,950,928	
GENERAL PLANT			
Land and Land Rights (389)			33
Structures and Improvements (390)	666,714	56,382	34
Office Furniture and Equipment (391)	114,642	23,940	35
Computer Equipment (391.1)	980,780	80,934	36
Transportation Equipment (392)	561,236	241,621	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	370,325	20,284	39
Laboratory Equipment (395)	45,189	1,651	40
Power Operated Equipment (396)	500,010	63,384	41
Communication Equipment (397)	221,974		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
Total General Plant	3,460,870	488,196	
Total utility plant in service directly assignable	55,909,630	2,677,227	
Common Utility Plant Allocated to Water Department			46
Total utility plant in service	55,909,630	2,677,227	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,904,700	26
Transmission and Distribution Mains (343)	37,667		29,785,631	27
Fire Mains (344)			0	28
Services (345)	808		1,700,892	29
Meters (346)	173,041		2,590,088	30
Hydrants (348)	6,312		2,162,168	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	217,828	0	38,160,594	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			723,096	34
Office Furniture and Equipment (391)	6,702		131,880	35
Computer Equipment (391.1)			1,061,714	36
Transportation Equipment (392)	188,472		614,385	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			390,609	39
Laboratory Equipment (395)			46,840	40
Power Operated Equipment (396)	116,690		446,704	41
Communication Equipment (397)			221,974	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	311,864	0	3,637,202	
Total utility plant in service directly assignable	529,692	0	58,057,165	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	529,692	0	58,057,165	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)	604,166	1.32%	32,525	3
Wells and Springs (314)				4
Infiltration Galleries and Tunnels (315)				5
Supply Mains (316)	33,403	1.45%	525	6
Other Water Source Plant (317)				7
Total Source of Supply Plant	637,569		33,050	
PUMPING PLANT				
Structures and Improvements (321)	425,368	1.96%	17,160	8
Boiler Plant Equipment (322)				9
Other Power Production Equipment (323)	542,866	6.67%	40,865	10
Steam Pumping Equipment (324)				11
Electric Pumping Equipment (325)	1,316,232	3.85%	135,382	12
Diesel Pumping Equipment (326)				13
Hydraulic Pumping Equipment (327)				14
Other Pumping Equipment (328)				15
Total Pumping Plant	2,284,466		193,407	
WATER TREATMENT PLANT				
Structures and Improvements (331)	1,158,603	1.79%	70,203	16
Water Treatment Equipment (332)	1,948,768	2.86%	132,023	17
Total Water Treatment Plant	3,107,371		202,226	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				18
Distribution Reservoirs and Standpipes (342)	889,705	1.96%	37,332	19
Transmission and Distribution Mains (343)	3,244,926	0.72%	209,456	20
Fire Mains (344)				21
Services (345)	662,784	2.00%	33,458	22
Meters (346)	356,964	4.13%	104,221	23
Hydrants (348)	324,303	1.33%	27,727	24
Other Transmission and Distribution Plant (349)				25
Total Transmission and Distribution Plant	5,478,682		412,194	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					636,691	3
314					0	4
315					0	5
316					33,928	6
317					0	7
	0	0	0	0	670,619	
321					442,528	8
322					0	9
323					583,731	10
324					0	11
325			3,500		1,455,114	12
326					0	13
327					0	14
328					0	15
	0	0	3,500	0	2,481,373	
331					1,228,806	16
332					2,080,791	17
	0	0	0	0	3,309,597	
341					0	18
342					927,037	19
343	37,667	398			3,416,317	20
344					0	21
345	808				695,434	22
346	173,041		27,209		315,353	23
348	6,312	1,330			344,388	24
349					0	25
	217,828	1,728	27,209	0	5,698,529	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	284,935	2.27%	15,808	26
Office Furniture and Equipment (391)	58,166	6.67%	8,222	27
Computer Equipment (391.1)	399,748	14.29%	145,936	28
Transportation Equipment (392)	324,169	20.00%	67,599	29
Stores Equipment (393)				30
Tools, Shop and Garage Equipment (394)	160,035	5.01%	19,409	31
Laboratory Equipment (395)	21,662	6.67%	3,069	32
Power Operated Equipment (396)	122,935	6.00%	34,627	33
Communication Equipment (397)	193,189	7.69%	17,070	34
SCADA Equipment (397.1)				35
Miscellaneous Equipment (398)				36
Other Tangible Property (399)				37
Total General Plant	1,564,839		311,740	
Total accum. prov. directly assignable	13,072,927		1,152,617	
Common Utility Plant Allocated to Water Department				38
Total accum. prov. for depreciation	13,072,927		1,152,617	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					300,743	26
391	6,702		500		60,186	27
391.1					545,684	28
392	188,472		83,502		286,798	29
393					0	30
394			400		179,844	31
395					24,731	32
396	116,690		58,670		99,542	33
397					210,259	34
397.1					0	35
398					0	36
399					0	37
	311,864	0	143,072	0	1,707,787	
	529,692	1,728	173,781	0	13,867,905	
					0	38
	529,692	1,728	173,781	0	13,867,905	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January		651,977		651,977	1
February		577,981		577,981	2
March		631,780		631,780	3
April		638,398		638,398	4
May		673,396		673,396	5
June		796,346		796,346	6
July		913,538		913,538	7
August		892,632		892,632	8
September		805,322		805,322	9
October		718,823		718,823	10
November		610,303		610,303	11
December		634,364		634,364	12
Total for year	0	8,544,860	0	8,544,860	
Less: Measured or estimated water used in main flushing and water treatment during year				173,900	13
Less: Other utility use				173,561	14
Other utility use explanation:					15
Draining Elevated Water Storage Tanks					
Basin Cleaning and Backwashing					
Water pumped into distribution system				8,197,399	16
Less: Water sold				7,483,289	17
Losses and unaccounted for				714,110	18
Percent unaccounted for to the nearest whole percent (%)				9%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				88,052	21
Date of maximum: 7/16/1997					22
Cause of maximum:					23
Air Conditioning and Lawn Watering					
Minimum gallons pumped by all methods in any one day during reporting year				30,902	24
Date of minimum: 12/25/1997					25
Total KWH used for pumping for the year				8,338,571	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
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NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)		Intakes				
		Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN	1928	1	6,400	29	36	1
LAKE MICHIGAN	1971	1	4,100	23	54	2
LAKE MICHIGAN	1886	1	6,000	39	24	3

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#10	#11	#12	1
Location	CLEAR WELL	CLEAR WELL	CLEAR WELL	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	WORTHINGTON	WORTHINGTON	5
Year Installed	1933	1933	1933	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	6,837	12,361	16,792	8
Pump Motor or Standby Engine Mfr	G.E.	G.E.	G.E.	10
Year Installed	1933	1933	1933	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	540	740	950	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2	#3	#4	14
Location	SUCTION WELL	SUCTION WELL	SUCTION WELL	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	PATTERSON	WORTHINGTON	WORTHINGTON	18
Year Installed	1980	1933	1933	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	14,636	11,574	11,454	21
Pump Motor or Standby Engine Mfr	IDEAL	GENERAL ELECTRIC	GENERAL ELECTRIC	23
Year Installed	1980	1933	1933	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	200	200	200	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#5	#9	B-1	1
Location	SUCTION WELL	CLEAR WELL	BASIN	2
Purpose	P	P	P	3
Destination	T	D	T	4
Pump Manufacturer	ALLIS CHALMERS	PATTERSON	MOYNO	5
Year Installed	1958	1980	1991	6
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	7
Actual Capacity (gpm)	17,769	19,694	104	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	IDEAL	RELIANCE ELEC.	9
Year Installed	1958	1980	1991	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	250	1,250	30	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	B-2	B-3	B-4	14
Location	BASIN WASH WATER RET.	BASIN WASH. WATER RET.	BASIN	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	MOYNO	FLYGT	FLYGT	18
Year Installed	1991	1994	1994	19
Type	OTHER	SUBMERSIBLE	SUBMERSIBLE	20
Actual Capacity (gpm)	104	1,111	1,111	21
Pump Motor or Standby Engine Mfr	RELIANCE ELEC.	RELIANCE ELEC.	RELIANCE ELEC.	22
Year Installed	1991	1994	1994	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	30	20	20	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	F-1	F-2	F-29	1
Location	CLEAR WELL	CLEAR WELL	CLEAR WELL	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	ALLIS CHAM.	ALLIS CHAM.	ALLIS CHAM.	5
Year Installed	1958	1958	1936	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	9,998	9,998	1,250	8
Pump Motor or Standby Engine Mfr	ALLIS CHAM.	ALLIS CHAM.	WESTINGHOUSE	9
Year Installed	1958	1958	1936	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	300	300	25	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	F-3	F-30	F-4	14
Location	CLEAR WELL	CLEAR WELL	CLEAR WELL	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	ALLIS CHALM	AMER. WELL	ALLIS CHAM.	18
Year Installed	1990	1945	1958	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	9,998	1,650	1,000	21
Pump Motor or Standby Engine Mfr	G.E.	G.E.	ALLIS CHAM.	22
Year Installed	1990	1945	1958	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	300	40	100	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	S-1	S-2	S-3	1
Location	STAND PIPE	STAND PIPE	STAND PIPE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	ALLIS CHALM	ALLIS CHALM	ALLIS CHALM	5
Year Installed	1962	1971	1962	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	980	2,320	1,580	8
Pump Motor or Standby Engine Mfr	ALLIS CHALM	ALLIS CHALM	ALLIS CHALM	9
Year Installed	1962	1971	1939	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	75	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	S-4	S-5	S-6	14
Location	STAND PIPE	STAND PIPE	STAND PIPE	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	GOULDS	GOULDS	GOULDS	18
Year Installed	1981	1981	1981	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	2,230	2,364	2,355	21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	WESTINGHOUSE	WESTINGHOUSE	22
Year Installed	1981	1981	1981	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	100	100	100	25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	AR WELL-CENTER FILTERS	LEAR WELL-EAST FILTERS	LEARWELL- WEST FILTERS	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	4
Year constructed	1939	1958	1921	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	10	10	10	9
				10
Total capacity in gallons	563,700	1,368,600	825,400	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14
				15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	16
				17
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	OTHER	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.0000	20.0000	12.0000	20
				21
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	22
				23
Is water fluoridated (yes, no)?	Y	Y	Y	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	COOLIDGE AVE.	EAST SHORE CLEAR WELL	PERRY AVE.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	S	4
Year constructed	1958	1928	1931	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	155	10	125	9
				10
Total capacity in gallons	1,500,000	2,338,300	2,750,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	GAS	OTHER	14
				15
Points of application (wellhouse, central facilities, booster station, other)	OTHER	CENTRAL FACILITIES	OTHER	16
				17
Filters, type (gravity, pressure, other, none)	NONE	OTHER	OTHER	18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.0000	12.0000	8.0000	20
				21
Is a corrosion control chemical used (yes, no)?	N	Y	N	22
				23
Is water fluoridated (yes, no)?	N	Y	N	24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	REGENCY MALL	SUMMIT AVE.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4
			5
Year constructed	1982	1958	6
			7
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	111	155	10
Total capacity in gallons	2,000,000	1,500,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	13
			14
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	15
			16
Filters, type (gravity, pressure, other, none)	NONE	NONE	17
			18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.0000	8.0000	19
			20
Is a corrosion control chemical used (yes, no)?	N	N	21
			22
Is water fluoridated (yes, no)?	N	N	23
			24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	3.000	2,279				2,279
M	D	4.000	7,318				7,318
M	D	6.000	635,735	5	2,733		633,007
M	D	8.000	419,859	6,508	3,780		422,587
M	D	10.000	11,188				11,188
M	D	12.000	218,653	96	465	407	218,691
M	D	16.000	73,756			430	74,186
M	D	18.000	2,913				2,913
M	D	20.000	8,952				8,952
M	D	24.000	11,013				11,013
P	T	24.000	22,710			789	23,499
M	D	30.000	6,790				6,790
P	T	30.000	28,872				28,872
P	T	36.000	11,000				11,000
P	T	48.000	1,300				1,300
Total Within Municipality			1,462,338	6,609	6,978	1,626	1,463,595
M	D	3.000	619				619
M	D	4.000	793				793
M	D	6.000	52,259				52,259
M	D	8.000	173,302	9,729			183,031
M	D	10.000	669				669
M	D	12.000	112,205	9,551		(407)	121,349
M	D	15.000	13,001				13,001
M	D	16.000	25,725	1,707		(430)	27,002
M	D	20.000	833				833
P	T	20.000	11,479				11,479
M	D	24.000	19,086				19,086
P	T	24.000	13,415	202		(789)	12,828
Total Outside of Municipality			423,386	21,189	0	(1,626)	442,949
Total Utility			1,885,724	27,798	6,978	0	1,906,544

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.500	159				159		1
L	0.500	4,756	4	39		4,721		2
L	0.750	388		8		380		3
M	0.750	18,804	18	2		18,820		4
L	1.000	32		2		30		5
M	1.000	4,512	131			4,643		6
L	1.250	25				25		7
M	1.250	83				83		8
L	1.500	6				6		9
M	1.500	401	8	1		408		10
M	2.000	382	5	1		386		11
M	3.000	68				68		12
M	4.000	148	1			149		13
M	6.000	146	4			150		14
M	8.000	111	2			113		15
M	10.000	4				4		16
M	12.000	22				22		17
M	16.000	2				2		18
Total Utility		30,049	173	53	0	30,169	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	28,081	3,068	3,284		27,865	3,871	1
0.750	1,721	192	57		1,856	125	2
1.000	586	91	50		627	83	3
1.250	81	6	5		82	7	4
1.500	445	37	35		447	57	5
2.000	402	38	37		403	52	6
3.000	114	2	9		107	15	7
4.000	64	5	3		66	4	8
6.000	41	4	5		40	7	9
8.000	3				3		10
10.000	12				12		11
12.000	1				1	1	12
Total:	31,551	3,443	3,485	0	31,509	4,222	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	25,196	1,529	60	11		1,069	27,865	1
0.750	1,469	262	30	4		91	1,856	2
1.000	236	296	49	11	2	33	627	3
1.250	18	49	12	3			82	4
1.500	23	348	44	21		11	447	5
2.000	10	298	58	25	2	10	403	6
3.000		51	27	26		3	107	7
4.000		12	28	20		6	66	8
6.000		10	20	5	2	3	40	9
8.000			2		1		3	10
10.000			3		6	3	12	11
12.000			1				1	12
Total:	26,952	2,855	334	126	13	1,229	31,509	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	752	48	1	(3)	796	1
Within Municipality	1,911	17	16	3	1,915	2
Total Fire Hydrants	2,663	65	17	0	2,711	
Flushing Hydrants						
	310				310	3
Total Flushing Hydrants	310	0	0	0	310	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year: 794

Number of distribution system valves end of year: 5,181

Number of distribution valves operated during year: 1,531

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

313 Continued work on Zebra Mussel Control Project
323 Control & Monitoring Equipment for Turbine
331 Chimney Restoration & Window Replacement
332 Chemical Process Equip, Chlorine Ventilation System, & Submersible Pumps
390 Remodel Service Building Entrance, Glass Block Windows
391 Minolta 8600 copier, model 25 American Receptor, Office furniture for the engineering, meter, and construction departments
391.1 Upgrade pc's, software, and SCADA improvements
392 Replace and Trade-in of 9 utility vehicles
394 Tapping Machine, Safety Equip., Submersible Pump, Lawn Mower, Active Saw
396 Purchase, trade-in, and sale of Concrete Buster for Const. Dept.

Water Mains (Page W-17)

Col. (g): Due to annexation.

Water Services (Page W-18)

The majority of the additional services were installed and financed by developers and then turned over to our utility as contributions-in-aid. Our cost basis for these services is our utility's estimated cost to install a particular size service for a particular year.

For the few that are not handled as above, the property owner is invoiced directly for the actual cost.

Hydrants and Distribution System Valves (Page W-20)

Col. (e): Due to annexation.

Operation of Hydrants and Valves: Insufficient testing is due to a systematic method of testing is still being developed and to a lack of sufficient testing personnel.
